

Comptroller

Deputy Comptroller

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27 January 1953

Report on Status of Appropriation Accounts (Standard Form 133)

REFERENCE: Attachments A and B

1. The attachments hereto illustrate two alternative bases for preparing the subject report. I shall be pleased to discuss these with you at your convenience.

2. Attachment A provides for reporting "obligations incurred", (item 9) and "Unpaid obligations - At end of period" (item 13 C) based upon the actual records of the Fiscal and Finance Divisions; however, "Payments" (item 14) are shown on a net basis after deducting undisbursed balances of 1953 funds in the Finance Division.

3. Attachment B provides for reporting "Unpaid obligations - At end of period" (item 13 C) and "Payments" (item 14) in accordance with the actual records of the two divisions; however, "Obligations Incurred" (item 9) is higher than shown in Attachment A and will disagree with the obligations reported by the Finance and Fiscal Divisions because it includes undisbursed balances of funds in the Finance Division when item 14 includes gross disbursements made by the Fiscal Division.

4. While the Attachment A method may require some explanation in the event a comparison is made of the amount of payments as reported to the Bureau of the Budget with the actual disbursement of funds as shown by the Treasury Department's records, this method is essentially correct inasmuch as the deduction of 1953 funds on hand from gross payments actually results in the proper net payment figure. For this reason, the Attachment A method is deemed preferable to that illustrated in Attachment B and is recommended for adoption. The latter method will provide a correct arithmetical relationship between items 9, 13 C, and 14, but is objectionable from two viewpoints.

(1) The "Obligations incurred" are increased unjustifiably as there appears to be no sound basis for adding the undisbursed balances of funds to the total "Obligations incurred", and

(2) In some instances, especially early in the fiscal year, this treatment will result in a negative balance in item 11, "Other unobligated balances"; this occurred as of 31 August 1952 where

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only [REDACTED] of 1953 funds had been made available and the addition of [REDACTED] of undisbursed funds in the Finance Division resulted in an apparent over-obligation [REDACTED]

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Attachments - A & B

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